

(b) On each sale where the price is from twenty-six cents (26¢) to fifty cents (50¢), both inclusive, two cents (2¢);

(c) On each sale where the price is from fifty-one cents (51¢) to seventy-five cents (75¢), both inclusive, three cents (3¢);

(d) On each sale where the price is from seventy-six cents (76¢) to one dollar (\$1), both inclusive, four cents (4¢);

(e) On each sale where the price is in excess of one dollar (\$1), four cents (4¢) on each even dollar plus one cent (1¢) for each twenty-five cents (25¢) or fraction thereof in excess of the even dollars.

**[(e)]** (f) In those cases in which tangible personal property has first been used in some other state, a credit of ten percent (10%) of the purchase price for each full year after its purchase shall be allowed in computing the tax imposed by this subtitle.

The tax shall be due and payable at the rates set forth herein on the use, storage, or consumption of taxable items which first occurs after June 1, 1961, without regard to the purchase date, provided such purchase was made on or after July 1, 1947.

Notwithstanding anything to the contrary hereinabove in this section, the rate of tax shall be as follows on the purchase of farm vehicles and all farm equipment to be used to prepare the soil, plant seeds, service growing crops and harvest crops, including (1) portable elevators and conveyors used to load harvested crops into storage facilities on the farm, and (2) also including but not limited to power spraying equipment, irrigation equipment and portable grain and hay dryers, and (3) also but not limited to milking machines:

(1) On each sale where the price is from fifty-one cents (51¢) to one dollar (\$1.00), two cents (2¢);

(2) On each fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1.00), one cent (1¢).

**[(f)]** (g) Notwithstanding anything to the contrary hereinabove in this section, the rate of tax on the use, storage, or consumption of manufacturing machinery and equipment to purchasers engaged in manufacturing, shall be as follows:

(1) On each sale where the price is from fifty-one cents (51¢) to one dollar (\$1), two cents (2¢);

(2) On each fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1), one cent (1¢).

SEC. 2. AND BE IT FURTHER ENACTED, THAT SECTIONS 402 AND 410(A) OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1957 EDITION, 1965 REPLACEMENT VOLUME, 1968 SUPPLEMENT), TITLE "REVENUE AND TAXES," SUBTITLE "ADMISSIONS AND AMUSEMENT TAX," BE AND THEY ARE HEREBY REPEALED AND RE-ENACTED, WITH AMENDMENTS, ALL TO READ AS FOLLOWS:

402.

THERE SHALL BE LEVIED, COLLECTED AND PAID A TAX AT THE RATE OF FOUR AND ONE HALF PER CENTUM (4½%) OF THE GROSS RECEIPTS OF EVERY PERSON,